



Aerial Wildlife Management and Texas Sales and Use Tax

Tax Code Section 151.328 exempts aircraft sold for use in connection with an agricultural use including:

- predator control;
- wildlife or livestock capture;
- wildlife or livestock surveys;
- census counts of wildlife or livestock;
- animal or plant health inspection services; or,
- crop dusting, pollination, or seeding.

The exemption applies only to aircraft, and repair or replacement parts and repair labor for qualifying aircraft. It does not apply to firearms, ammunition or other machinery or equipment used on or with the aircraft or by the aircraft owner or operator.

An aircraft is considered to be exclusively used in connection with an agricultural use if 95 percent of the use of the aircraft is for a purpose described above. The 95 percent provision allows for travel of less than 30 miles each way to a location to perform an exempt service listed above. This flight time will not disqualify an aircraft from the exemption. The aircraft owner must maintain and make available to the comptroller flight records for all uses of the aircraft.

Any use of the aircraft for nonagricultural purposes will result in loss of the exemption.

Selling a gunner's seat on the aircraft to a person who will participate in predator control (e.g., feral hog eradication) will not result in a loss of the exemption under Sec. 151.328(a)(5). However, the sale of the gunner seat is subject to sales tax as a taxable amusement service (151.0028), and the seller must obtain a Texas sales and use tax permit to collect and remit tax on the transaction.

Apply for a permit online at www.window.state.tx.us/taxpermit/ or print the application from our website at www.window.state.tx.us/taxinfo/taxforms/ap-201.pdf.

If you have questions, please contact us at <https://www.window.state.tx.us/taxhelp/>.